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Low Income Taxpayer Clinic Program Reports on Activities

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WASHINGTON — The IRS's Low Income Taxpayer Clinic (LITC) Program Office has issued its first <u>report</u> showing how LITCs provide *pro bono* legal services to help thousands of low income taxpayers nationwide resolve disputes with the IRS and learn about their taxpayer rights and responsibilities.

"Although the LITC Program has been operating and helping taxpayers since 1999, this is the first time we have compiled a report describing the program's activities and accomplishments. We are proud to provide this synopsis and to demonstrate how the *probono* representation, education, and advocacy efforts of clinics assist low income taxpayers," said Nina E. Olson, National Taxpayer Advocate.

"During the first half of 2012, LITCs helped taxpayers secure more than \$3.2 million in tax refunds and to eliminate nearly \$16.5 million in tax liabilities, penalties and interest," said William P. Nelson, LITC Program Director.

The LITCs provide free or low-cost assistance to low income taxpayers who have a tax controversy with the IRS, such as an audit or collection matter, and conduct outreach and education to taxpayers who speak English as a second language (ESL). The report provides an overview and history of the LITC Program, discusses the type of work the LITCs perform, and explains how their work helps ensure the fairness and integrity of the tax system.

Although LITCs receive partial funding from the IRS, LITCs, their employees, and their volunteers operate independently from the IRS. The grant program is administered by the Office of the Taxpayer Advocate at the IRS, led by the National Taxpayer Advocate. The program awards matching grants of up to \$100,000 per year to qualifying organizations to develop, expand, or maintain a low income taxpayer clinic. Examples of qualifying organizations include:

- Clinical programs at accredited law, business, or accounting schools whose students represent low income taxpayers in tax disputes with the IRS.
- Organizations exempt from tax under Internal Revenue Code Section 501(a) that represent low income taxpayers in tax disputes with the IRS or refer those taxpayers to qualified representatives, or that provide education and outreach for ESL taxpayers.

The Low Income Taxpayer Clinic Program Report is available here.